

OFFICIAL GAZETTE



GOVERNMENT OF GOA

EXTRAORDINARY

No. 2

GOVERNMENT OF GOA

Department of Finance

Revenue and Expenditure Division

Notification

5/8/2003-Fin(R&C)(31)

In exercise of the powers conferred by the first proviso to sub-section (1) of section 7 of the Goa Sales Tax Act, 1964 (Act 4 of 1964)(hereinafter referred to as the "said Act"), read with section 21 of the General Clauses Act, 1897 (Central Act 10 of 1897), the Government of Goa, hereby amends the Sixth Schedule appended to the said Act (hereinafter referred to as the "said Schedule"), as follows:—

In the said Schedule, for the existing entries therein, the following shall be substituted, namely:—

"Sales of cooked food and non-alcoholic drinks served or sold or supplied for consumption at or outside any restaurant, eating house or refreshment room, including bar and restaurant shall be taxed at the following rates:

Category of restaurant

1. Category I

Restaurant, eating house and refreshment room attached to hotel as defined in the Goa Tax on Luxuries Act, 1988 (Act 17 of 1988);

- (a) classified or recognized as three star and above by the Department of Tourism, Government of India; or
- (b) located in 'A' grade Municipal Area or Coastal Village including Time Sharing/Rent Back Accommodation having swimming pool, or
- (c) classified as 'A' or 'B' grade under the Goa, Daman and Diu Registration of Tourist Trade Act, 1982 (Act No. 10 of 1982), having swimming pool.

Rate of tax applicable

10% on sale price of cooked food and non-alcoholic drinks.

2. Category II

Restaurant, eating house and refreshment room not covered by Category I above, having sales turnover of cooked food and non-alcoholic drinks in excess of rupees twenty lakhs during any of the immediate past three years or current year.

8% on sale price of cooked food and non-alcoholic drinks.

3. Category III

Restaurant, eating house and refreshment room not covered by Category I and II above, but those having turnover of rupees three lakhs and above during any of the immediate past three years or current year.

3% on sale price of cooked food and non-alcoholic drinks.

"remain in force upto 31-3-2005" shall be substituted.

This Notification shall come into force with immediate effect.

By order and in the name of the Governor of Goa.

D. G. Sardessai, Under Secretary (Fin.-Exp.).

Panaji, 29th March, 2004.

4. Category IV

Restaurant, eating house and refreshment room not covered by Category I, II and III above, having turnover below rupees three lakhs during any of the immediate past three years or current year.

Exempted from payment of sales tax.

Note: For computing turnover of rupees three lakhs for the purposes of Category III and Category IV above, entire sales turnover of restaurant including bar and restaurant, eating house and/or refreshment room, shall be taken into account."

This notification shall come into force with effect from 1st day of April, 2004.

By order and in the name of the Governor of Goa.

D. G. Sardessai, Under Secretary (Fin.-Exp.).

Panaji, 29th March, 2004.

Notification

5/8/2003-Fin(R&C)(33)

In exercise of the powers conferred by sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956), read with section 21 of the General Clauses Act, 1897 (Central Act 10 of 1897), the Government of Goa, hereby amends the Government Notification No.5/7/2002-Fin(R&C)(PF) dated 14-11-2003, published in the Official Gazette, Extraordinary, Series II No. 33, dated 14-11-2003 (hereinafter called the "said Notification"), as follows:—

In the said Notification, for the expression "remain in force upto 31-3-2004", the expression

Notification

5/8/2003-Fin(R&C)(38)

In exercise of the powers conferred by section 36 of the Goa Sales Tax Act, 1964 (Act 4 of 1964) and all other powers enabling it in this behalf, the Government of Goa, hereby makes the following rules so as to further amend the Goa Sales Tax Rules, 1964, as follows, namely:—

1. Short title and commencement.— (1) These rules may be called the Goa Sales Tax (Amendment) Rules, 2004.

(2) They shall come into force with effect from 1st day of April, 2004.

2. Amendment of rule 13.— In rule 13 of the Goa Sales Tax Rules, 1964, in sub-rule (2), in the TABLE, against serial number 1, for the expression "The registered dealer whose monthly sales tax liability exceeds Rs.2,500/- and/or total turnover exceeds Rs.10 lakhs during previous year", the expression "The registered dealer whose sales tax liability exceeds Rs.5,000/- and/or total turnover exceeds Rs.20 lakhs during previous year", shall be substituted.

By order and in the name of the Governor of Goa.

D. G. Sardessai, Under Secretary (Fin.-Exp.).

Panaji, 29th March, 2004.